

8663

RECEIVED  
LEGISLATIVE AUDITOR  
06 SEP 20 AM 11:01

BROUSSARD FIRE DEPARTMENT

Financial Statements

June 30, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-4-06

EUGENE E. CHIARULLI, JR.  
CERTIFIED PUBLIC ACCOUNTANT  
401 AUDUBON BLVD. SUITE 103B  
LAFAYETTE, LA 70503

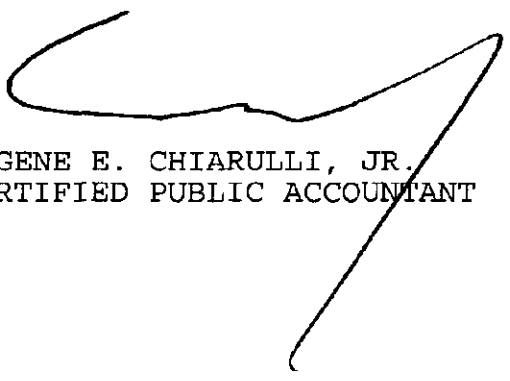
BROUSSARD FIRE DEPARTMENT  
310 E. MAIN STREET  
BROUSSARD, LA 70518

I HAVE COMPILED THE ACCOMPANYING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS OF THE BROUSSARD FIRE DEPARTMENT AS OF JUNE 30, 2006 AND THE RELATED STATEMENT OF REVENUE AND EXPENDITURES-CASH BASIS FOR THE FISCAL YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. THE FINANCIAL STATEMENTS HAVE BEEN PREPARED ON THE CASH BASIS OF ACCOUNTING, WHICH IS A COMPREHENSIVE BASIS OF ACCOUNTING OTHER THAN GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM OF FINANCIAL STATEMENTS INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE ACCOMPANYING FINANCIAL STATEMENTS AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

MANAGEMENT HAS ELECTED TO OMIT SUBSTANTIALLY ALL OF THE DISCLOSURES ORDINARILY INCLUDED IN FINANCIAL STATEMENTS PREPARED ON THE CASH BASIS OF ACCOUNTING. IF THE OMITTED DISCLOSURES WERE INCLUDED IN THE FINANCIAL STATEMENTS, THEY MIGHT INFLUENCE THE USER'S CONCLUSIONS ABOUT THE ORGANIZATION'S CASH BASIS ASSETS, LIABILITIES, FUND BALANCE, REVENUES AND EXPENDITURES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

I AM NOT INDEPENDENT WITH REGARD TO THE BROUSSARD FIRE DEPARTMENT.



EUGENE E. CHIARULLI, JR.  
CERTIFIED PUBLIC ACCOUNTANT

September 5, 2006

BROUSSARD FIRE DEPARTMENT  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
JUNE 30, 2006

ASSETS  
-----

Cash-Bank of Sunset	\$	8,714.35
Interest bearing deposits		97,287.12

TOTAL ASSETS			\$	106,001.47
				=====

LIABILITIES AND FUND BALANCE  
-----

FUND BALANCE

Fund Balance Unreserved	\$	106,001.47
-------------------------	----	------------

TOTAL FUND BALANCE			\$	106,001.47
--------------------	--	--	----	------------

TOTAL LIABILITIES AND FUND BALANCE			\$	106,001.47
				=====

See Accountant's Compilation Report

**BROUSSARD FIRE DEPARTMENT**  
**STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS**  
**FOR THE TWELVE MONTHS ENDED JUNE 30, 2006**

	--- Year to Date ---	Percent
	=====	=====
<b>REVENUES</b>		
Annual parish grant	\$ 35,000.00	34.0
Insurance rebate	40,968.81	39.8
Donations	26,084.24	25.3
Interest	873.76	0.8
	-----	-----
<b>* TOTAL REVENUES</b>	102,926.81	100.0
<b>EXPENDITURES</b>		
Office Expense	6,115.51	5.9
Meeting expense	1,292.76	1.3
Repairs & maintenance	18,439.57	17.9
Supplies	28,877.44	28.1
Training expense	2,440.25	2.4
Advertising	1,210.00	1.2
Utilities	311.80	0.3
Capital Outlays	10,991.95	10.7
Dues	231.00	0.2
Uniforms	3,617.28	3.5
Miscellaneous	2,939.74	2.9
Transfer-City of Broussard	50,000.00	48.6
	-----	-----
<b>* TOTAL EXPENDITURES</b>	126,467.30	122.9
	-----	-----
<b>* EXCESS REVENUE (EXPEND.)</b>	\$ (23,540.49)	(22.9)
	=====	=====

See Accountant's Compilation Report